

DOCUMENT NAME: Government Purchase Card
DOCUMENT TYPE: 32

1. Description: The Government Purchase card is a payment and procurement tool utilized for simplified acquisitions based on an individual's procurement authority. The Government Purchase card is the preferred method of procurement for micro purchases. The account holder has the option of requesting a plastic credit card, convenience checks, or both. Convenience checks should only be used when the vendor will not accept any other type of payment as the issuing bank charges a fee of 1.75% of the face value of each check. The Coast Guard Chief Financial Officer (CFO) must approve new requests for Convenience checks. All requests must go through the Government Purchase Card "Organization Program Coordinator" (OPC), Commandant, **CG-9131**. The OPC, **CG-9131** is responsible for obtaining approval from the CFO. Convenience check payments exceeding \$2500 must have prior written approval from the OPC, **CG-9131**.

2. Primary Forms: U S Bank VISA Card
 U S Bank Convenience Checks
 Monthly U S Bank Statement (see Figure 12D-54)
 CG-5623, Order Log (see Figure 12D-54a)
 PCA Statement (see Figure 12D-54b)
 Weekly Purchase Card Report (PCR)
 CG-4500, FINCEN Purchase Card Audit Documentation
 Cover Sheet/Checklist

3. Related Forms: None

4. Document Number: Nonstandard Number - FINCEN assigned. (The letter B indicates "Bankcard")

SAMPLE: 32**09**1234B1230012

<u>Document Type</u>	<u>FY Funded</u>	<u>Last four digits of Bank Card Account #</u>	<u>Julian Date Of Purchase</u>	<u>Transaction Sequence Number</u>
32	09	1234	B 123	0012

5. Accounting Line:

- a. Each Government Purchase card must be associated with one full line of accounting. The line of accounting includes the object class to identify the type of materials or services to be purchased with that card. It is essential that the object class is accurate. Appendix F defines object classes available for use. When requesting a new Government Purchase card, the unit provides all of the essential information to its servicing Organization Program Coordinator (OPC). This information will contain the cardholder's name, unit name, address, phone number, and the desired line of accounting to be assigned to the card. The OPC will enter this information into the Account Setup module of U S Bank's **Access on Line system (AoL)**. The new account number and the accounting line must be sent to the Finance Center via e-mail to FIN-DG-Purchasecard@fincen.uscg.mil so it can be entered into the Consolidated Billing System (CBS). Any subsequent changes to the accounting line assigned to a Government Purchase card must also be sent to the FINCEN via e-mail to FIN-DG-Purchasecard@fincen.uscg.mil. This e-mail should include the card number, cardholder

name, old line of accounting, new line of accounting, and the name and phone number of a point of contact. **(Note: Changing the accounting line on a transaction in CARE will not change the accounting line associated with the Government Purchase card. This can only be done by the FINCEN.)**

b. Cardholders and approving officials who have access to the Purchase Card Application (PCA) on the FINCEN's web site should make any necessary changes to the Program Element, Cost Center and/or Object Class for any Government Purchase card transaction via PCA. Making these changes via PCA will expedite changes to the unit account and will minimize the number of PES errors generated. This will not change the line of accounting associated with the Government Purchase card. If the cardholder or the approving official does not have access to PCA, a Program Element Status (PES) error will need to be submitted electronically to FINCEN (OGP) via the Financial Procurement Desktop (FPD) to change the line of accounting for a transaction.

c. An additional use to PCA was implemented on 1 October 2006 to allow appropriation code changes from 601 to 701 and from 701 to 601. **Making a FY change after a document has been audited will put it back on the Unaudited Items report and a copy of the PR and a copy of the statement must be submitted as audit documentation.** Using PCA to make corrections to accounting lines associated with transactions will eliminate the need to send in PESTRACK errors via FPD for FY crossovers. The cardholders can change FY, Program Element, Cost Center, and/or Object class in the accounting line. Making changes in PCA will not change the line of accounting associated with the card. If the cardholder or approving official does not have access to PCA, a PES error will need to be submitted electronically to FINCEN.

6. FINCEN Critical Processing Requirements:

a. All Government Purchase cards and the associated line of accounting must be set up at the FINCEN.

b. All transactions must be **verified** by the cardholder within 7 days of the statement date.

c. All statements must be **certified** by the approving official within 14 days of the statement date.

d. FINCEN will initiate first notice messages on uncertified statements at 3 weeks past the statement date. Second notice messages will be sent at 5 weeks. Third notice messages indicating that all of the cardholder's accounts will be terminated if the statements are not certified within 10 working days will be sent at 9 weeks. Termination of all of the cardholder's accounts will be requested if statements remain uncertified at 11 weeks past the statement date.

7. Other Information:

- a. Supply Fund users should provide the Julian Date when listing Government Purchase card purchases on their CG-3095, CG-2576, and Fuel reports. See Chapter 8 for more information.
- b. Under no circumstances should purchase order documents be paid with the Government Purchase card unless a modification has been issued canceling the purchase order. Failure to follow this procedure can result in duplicate payments.

8. Financial Procurement Desktop (FPD) Information:

- a. Obligations will NOT be transmitted via FPD. All information is entered only to maintain the local ledger and for reconciliation purposes nor should hardcopy purchase orders or modifications be mailed to FINCEN.
- b. Obligations should be entered using the Credit Card icon in the Simplified Acquisitions Applet. The standard document number format should be used because it makes each purchase unique.
- c. Prior to reconciling your weekly PES reports, units should insert the Document ID number for each credit card transaction that is provided on your Purchase Card Report (PCR) into the FPD credit card purchase record.
- d. When FPD reads the electronic PES report, it will look at the document ID number to see if there is a match. If a match is found, FPD will auto-reconcile each transaction. If a match is not found, auto-reconciliation will perform a 45 day Julian date search starting at the Julian date on the PES report and searching backwards for a bankcard transaction with that respective bankcard number, account and dollar amount. If a match is still not found, it will require the reconciler to enter and reconcile the transaction accordingly in CAT IV.
 - (1.) To manually enter a Credit Card Transaction from Reconciliation (CAT IV), select the PES CC icon. The Credit Card information from the PES report will automatically default to the document. Enter any required information and SAVE. FPD will take the reconciler back to their PES report. Reconciler will then select the PES Refresh icon (green arrow). Credit Card document will appear in the Ledger and transaction will be reconciled. Save your work.

9. Document Flow:

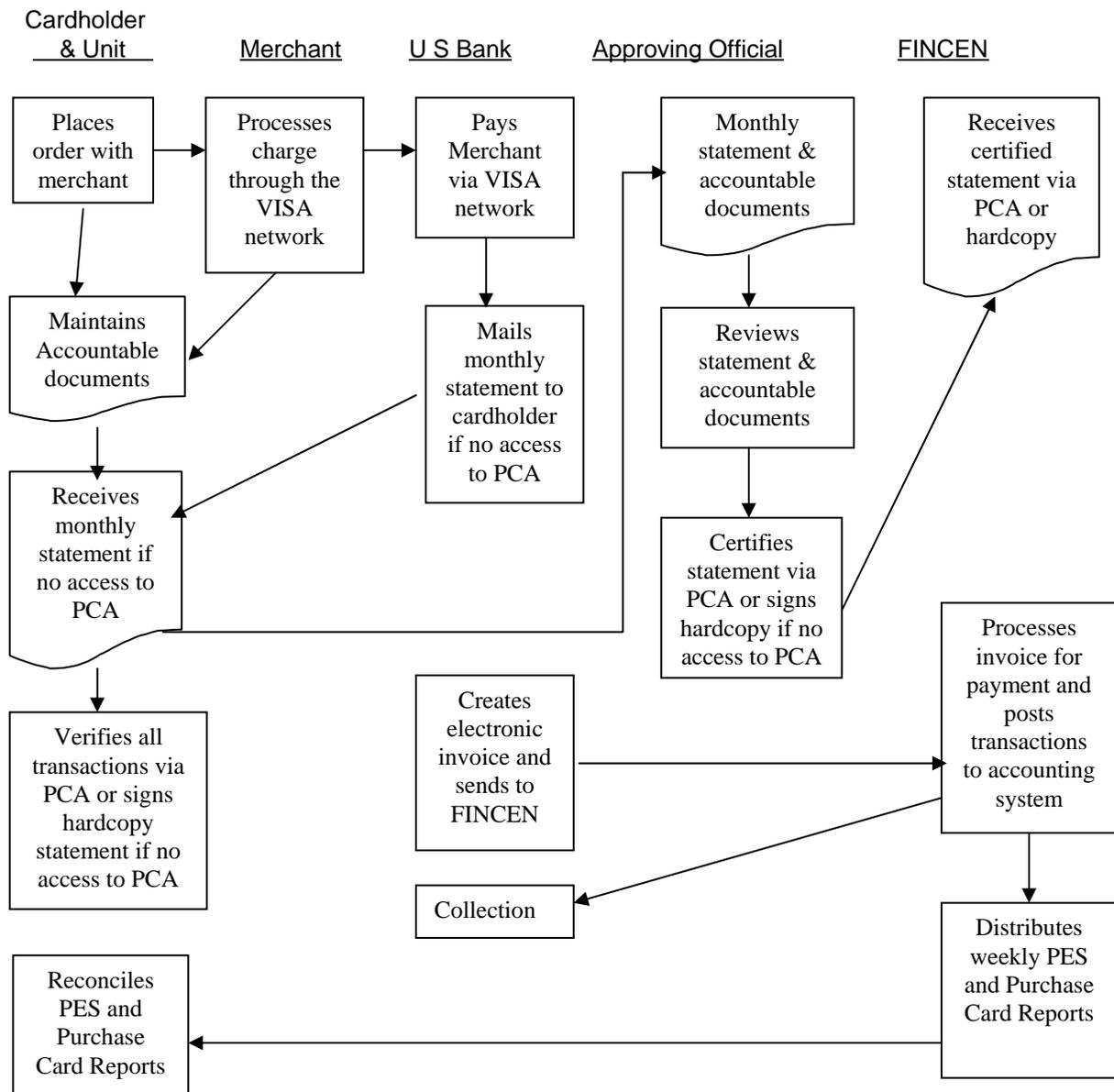


Figure: 12D-53 Government Purchase Card

- Figure 12D-53 describes the procedures for processing the Government Purchase card.
- Use the Government Purchase card in accordance with existing simplified acquisition procedures and policy.
- A monthly statement is mailed to only those cardholders that do not have access to PCA. All others will view their statement transactions in PCA.

9. cont.

d. Purchase Card Holders

Cardholders are required to review all transactions posted to their accounts for accuracy within 7 days of the end of the billing period. They can do this via PCA on the FINCEN's web site or via hardcopy if they cannot reasonably obtain access to PCA. Cardholders are also responsible for submitting audit documentation monthly. Audit documentation should be submitted as soon as the approving official certification, which is due 14 days after the end of the statement period, has been completed **but no later than 20 days after the statement period ends.**

(1) Purchase Card Application (PCA): Cardholders must have a user ID and password to access PCA. These can be obtained by completing and submitting the PCA Access form available at https://cgweb.fincen.uscg.mil/pca_home.htm. User Ids and passwords for PCA must not be shared. All PCA users should read the User Guide available at the same link. Cardholders can go into PCA on a daily basis and verify any transactions that have posted to their accounts.

(a) The cardholder will then go into the "Cardholder Menu" and select the "Transaction Verification and Reallocation" option to verify receipts, invoices, etc. to the transactions that have posted to the account. If the transactions are correct, a **detailed description** of items purchased should be entered in the "Purchase Description" field. Part numbers or terms such as "miscellaneous", "supplies", "office supplies", "general merchandise" or "hardware items" are not sufficient. The more detailed the description is, the less likely the cardholder is to receive correspondence from FINCEN questioning the transaction. For subsistence purchases, a description of "food" or "groceries" is not sufficient. A brief description of the food items purchased should be entered. Examples are "canned goods", "produce" "seafood", etc. Cardholders are reminded that non-food items are **not** to be purchased with a subsistence card. For cellular phone service, cable TV, or other recurring charges, the period(s) of service being paid must be included as part of the description. If COCO authorization was received for a restricted purchase as described in the SAP, this should be indicated in the description field with a name and date of the authorization. To complete the verification, cardholder will then click "Verified" and "Update".

(b) If the transaction is not correct, the cardholder should dispute the charge with US Bank via AoL within 60 days of the statement date. In PCA, indicate in the "Purchase Description" field whether charge is being disputed with the vendor or the bank, give the reason for the dispute and then click on "Disputed" and "Update". **Please remember that clicking on "Disputed" does not dispute your charge. It only tells FINCEN that you have disputed it with the vendor or with the bank.** Charges for sales tax or discrepancies in freight must be disputed with the vendor and **cannot** be disputed with US Bank.

(c) A transaction cannot be verified or marked as disputed if a description has not been entered.

(d) The billing period always ends on the 12th of the month, but it may take 2-3 days longer for all transactions for that period to appear in PCA.

9.d.(1)cont.

(e) If a transaction has been selected for audit in PCA, it will be indicated in the "Audit" field with a "Yes" and cardholders must submit an itemized receipt and any other required accountable documentation for that transaction. See 9.d.(2) for a description of accountable documentation. This should be submitted after the approving official has certified the statement **but no later than 20 days after the end of the statement period**. Cardholders should submit the documentation by printing a copy of the statement from the "Print Statement" option in PCA and faxing that statement and the required documentation to "PCA Audit" at 757-523-6719. It can also be mailed to the address in 9.e.(2) or scanned and sent as an email attachment to FIN-SMB-PCardStatements@fincen.uscg.mil. **Do not send scanned audit documents to the e-mail boxes of individual team members**. Printouts of the PCA "Transaction Verification and Reallocation" screen **will not be** accepted in lieu of a statement. If no transactions are selected for audit, no documentation should be sent to FINCEN unless requested at a later date for audit purposes.

(f) A copy of the statement printed from the "Print Statement" option in PCA **after approving official certification** and all accountable documentation as described in 9.d.(2) should be kept in the unit's files and be available for audit purposes for a period of 3 years. The cardholder verification should be complete in PCA within 7 days after the end of the billing period in order to allow ample time for the approving official certification.

(2) Hard copy statements: Upon receipt of the monthly statement, the cardholder must review it for accuracy and reconcile it against the accountable documents retained from each purchase. Accountable documentation is defined as follows:

Charge Slips/Sales Receipts/Invoices – If a charge slip, sales receipt or invoice is itemized, in most cases that is all that needs to be submitted as accountable documentation. The charge slip, sales receipt or invoice must be legible and complete. It must include the date, vendor name and address, cost per line item, total amount and a detailed description of each line item. Part numbers or terms such as "miscellaneous", "supplies", "office supplies", "general merchandise", or "hardware items" are not sufficient. If the charge slip, sales receipt or invoice only gives date, store name and amounts, include the signed Purchase Request (PR) with a complete description. If the vendor name **of** the amount differ from the amount on your statement, please explain on the PR why there is a difference. If the freight amount on an invoice is over \$100, a copy of the carrier's freight bill must be included with the invoice.

The following types of documents **are not invoices**. If you have contacted the vendor and cannot obtain an itemized invoice, you may use one of these documents **only if** you include a copy of a signed Purchase Request on which you have written "Vendor was contacted and could not supply an itemized invoice or sales receipt."

- GSA Form 1348 – Receipt Document
- Screen print of an on-line shopping cart
- Screen print of on-line order confirmation**

- Vendor quote/estimate
- Vendor order form
- Packing slip/list
- Shipping document
- Pick ticket
- E-mail order confirmation from vendor

**Only GSA or DOD E-mail on-line order confirmations will be accepted in lieu of invoices without a copy of the signed PR.

Carrier Freight Bills. – Carrier freight bills are required for any vendor freight charges exceeding \$100 if delivery was not made by the vendor's own truck. Vendors should be made aware of his requirement when the purchase is being made. If a vendor cannot or will not provide this information, you should contact the carrier. If the carrier cannot or will not supply this information, you should use the shipping and receiving addresses and the weight of the item purchased to obtain a freight estimate from the carrier's web page or a web page that compares freight charges of various carriers. A GBL in most cases does not include the amount charged for shipping and cannot be accepted in lieu of the carrier's freight bill.

Order Logs (CG-5623) – Order logs may be used in lieu of receipts when submitting hard copy statements only** and should contain vendor name, address and telephone number, purchase amount, freight amount (if freight amount is over \$100 a copy of the carrier's freight bill must be included.), purchase and receipt date and a detailed description. Part numbers or terms such as "miscellaneous", "supplies", "office supplies", "general merchandise", or "hardware items" are not sufficient. The more detailed the description is, the less likely the cardholder is to receive correspondence from FINCEN questioning the transaction. For subsistence purchases, a description of "food" or "groceries" is not sufficient. A brief description of the food items purchased should be given. Examples are "canned goods", "produce", "seafood", etc. Cardholders are reminded that non-food items are **not** to be purchased with a subsistence card. For cellular phone service, cable TV, or other recurring charges, the period (s) of service being paid must be included as part of the description. The order log must be signed by the approving official certifying that the information on the log is a true representation of the backup documentation kept at the unit for the purchases listed.

**Any required certifications for bottled water or approvals for memberships, any required COCO authorizations for fuel, food, etc. as listed in COMDTINST M4200.13 series, Simplified Acquisitions Procedures (SAP) Handbook, and any receipts for charges over \$3000 must be attached to the Order Log even if the Order Log is being used in lieu of receipts when submitting a hardcopy statement.

Certifications for bottled water should not be more than two years old and membership authorizations should be obtained upon renewal of membership, normally at the beginning of each FY.

Purchase Log from FPD – Use the purchase card log printed from FPD only if it contains all of the information required on the Order Log described above and only when submitting hard copy statements. All other instructions given for use of the Order Log also apply. The log must be signed by the approving official certifying that the information on the log is a true representation of the backup documentation kept at the unit for the purchases listed.

Purchase Requests - Purchase Requests (PRs) must be signed and are only to be used as accountable documentation to supplement other documentation given. Purchase Card forms printed from FPD cannot be substituted for PRs.

COCO approvals - COCO approval is needed for purchases such as airline, bus, boat, or train tickets, lease of motor vehicles for official travel, meals, beverages, or lodging (other than reservists). Refer to COMDTINST M4200.13 series, SAP Handbook, for documentation and guidance which is on the internet at <http://www.uscg.mil/hq/cg-85/index.htm>. Be sure to include the approvals with the other accountable documentation.

Cellular Bills - Accountable documentation for cellular telephone charges is the account summary page. Cardholders paying a previous balance must identify the period included in the previous balance amount being charged by either providing the account summary page for the previous balance or noting the period on the account summary page.

Note: Accountable documentation for purchases made with convenience checks is the same as for purchases made with the purchase card. Convenience checks exceeding \$2500 must have prior written approval from the OPC, G-9131. A copy of this approval should be attached to the statement. Accountable documentation for a convenience check fee is a copy of the convenience check. The purpose for the check should be annotated on the copy.

The cardholder verification process must be completed within seven days of the statement date. After cardholders verify their purchases, they should sign and date the statement on the “Authorized Cardholder Signature” line on the back of the last page of the monthly statement. Use of a signature stamp is not acceptable. All accountable documentation (or legible copies of the originals) should be placed in the order the charges appear on the statement and stapled (not paper clipped) behind the upper left hand corner of the statement and forwarded to the approving official. Do not staple multiple statements together. Do not forward accountable documentation separately from the statement to the Finance Center.

Any purchases for which you **cannot** obtain accountable documentation as described above will require a special certification signed by both the cardholder and approving official providing a description of the item(s) purchased, an explanation as to why the accountable document is not available and certifying that the purchase was authorized, was for the use of the Coast Guard and was received in acceptable condition.

Note: Inform vendors with whom you make purchases using the Purchase Card to not send invoices to the Finance Center. They should be sent to your unit so you will have them for your files. The possibility of duplicate payments from your unit's funds exists if the vendors send the invoices to the Finance Center.

(3) If an item is billed incorrectly, it is the responsibility of the cardholder to attempt to resolve the problem with the vendor. If the vendor does not provide a replacement or credit, the cardholder should dispute the charge with US Bank via the "Transaction Management" module in AoL within 60 days of the statement date. Cardholders should contact their servicing OPC for instructions. In PCA, they will indicate in the "Purchase Description" field whether it is being disputed with the vendor or the bank, give the reason for the dispute and then click on "Disputed" and "Update". **Please remember that clicking on "Disputed" does not dispute your charge. It only tells FINCEN that you have disputed it with the vendor or with the bank.** Those submitting hardcopy statements should follow the directions on the back of the statement for disputes. A copy of the "Cardholder Statement of Questioned Item" form submitted to US Bank must be maintained in the unit files if statements are certified via PCA or attached to the hardcopy statement submitted to the Finance Center. Charges for sales tax or discrepancies in freight charges must be disputed with the merchant and **cannot** be disputed with US Bank.

e. Approving Officials

The approving official must review each cardholder statement and certify that all transactions made were in the interest of the Coast Guard and that all purchases were made in accordance with the Simplified Acquisition Procedures Handbook and mandatory sources of supply. They should do this via PCA or by submitting hard copy statements if they cannot reasonably obtain access to PCA.

(1) Purchase Card Application (PCA): Approving officials must have a user ID and password to access PCA. These can be obtained by completing and submitting the PCA Access form available at https://cgweb.fincen.uscg.mil/pca_home.htm. User Ids and passwords for PCA must not be shared. All PCA users should read the User Guide available at the same link.

(a) Approving officials should go into PCA on a monthly basis and certify any cardholder statements that have been verified by their cardholders. Approving official certification should be complete within 14 days of the statement date. To certify a statement in PCA they must go into the "Approving Official Menu" and select "**Statement Certification**" where they will see a list of cardholder statements that have been completed and are ready for them to certify. The

approving official should then click on "Statement Details" for the statement to be certified. Once all of the transactions have been reviewed, they should scroll to the bottom of the screen and click on "Certify Statement". A response of "Success" indicates the statement has been certified and is considered "received" at FINCEN.

(b) Approving officials cannot certify statements that have not been completely verified by the cardholder. To check for statements that have not been verified in PCA, the approving official should select "**Statements not Verified**" from the Approving Official menu. A list of any cardholder statements under the approving official that have not been verified will appear on the screen.

(c) The approving official should query the Unaudited Items-Details report in PCA regularly. They should remind the cardholder to submit documentation for any transactions that were selected for audit and to keep a copy of the statement printed from the "Print a Statement" option in PCA and all accountable documentation in the unit's files for a period of 3 years so it will be available for audit purposes. See paragraph 9.h. for more information on the audit process and the Unaudited Items – Details report.

(2) Hard copy statements: The approving official must sign and date each statement on the "Reviewed By" line on the last page of the monthly statement. If an order log is used as backup documentation for a statement, the approving official must sign the log certifying that the information on it is a true representation of the backup documentation kept at the unit for the purchases listed. Use of a signature stamp is not acceptable. "Submitted via Hardcopy" should be written across the top of all hardcopy statements, the accountable documentation listed above should be attached and they should then be forwarded to the Finance Center within 14 days of the statement date. The address for submission of statements is:

Purchase Card
USCG Finance Center
P. O. Box 4107
Chesapeake, VA 23327-4107

Note: Signed hardcopy statements and backup documentation may also be faxed to 757-523-6719 or scanned and sent as an attachment to an email to FIN-SMB-PCardStatements@fincen.uscg.mil.

f. In the case of travel or leave when the cardholder or approving official will not be available for verification/certification at the time the statements are due, arrangements must be made for such activity to be handled by another individual to aid timely processing. If the cardholder and approving official are PCA users and the cardholder is not available, the approving official can act on their behalf by selecting the "Cardholder Menu" in PCA, and then verifying the cardholder's transactions. If the approving official is not available, the cardholder must print a statement from the "Print a Statement" option in PCA, attach all accountable documentation as described in 9.d.(2), sign it and have the person designated as the alternate approving official sign it. They should write "Submitted via Hardcopy" across the top and mail it to the address in 9.e.(2) above. If both the cardholder and the approving official are not available, the OPC can print a

9. f. cont.

Cardholder Full Transaction Report from **AoL** by the cycle end date and that can be used as a substitute statement. Please remember when making these arrangements that the one signing for the approving official must be at least one supervisory level above the cardholder. The responsible individual should sign the statement for the other person and indicate why that approving official or cardholder is not available to sign. The absent person will countersign the unit's copy upon return.

Note: Cardholders and approving officials are reminded, however, that User Ids and passwords for PCA **must not be shared as this is a security violation.**

Approving Officials aboard underway cutters that are experiencing connectivity problems and therefore **Cannot** certify a statement in PCA, may certify that statement via message traffic **IF AND ONLY IF** the cardholder has verified all of their transactions in PCA and the request follows the exact format of the message example below.

R

FM USCGC RELIANCE

TO COGARD FINCEN CHESAPEAKE VA //FI//

BT

UNCLAS//N04200//

SUBJ: APPROVING OFFICIAL CERTIFICATION OF MONTHLY BANKCARD STATEMENTS

A: FINCEN SOP CHAPTER 12 SECTION D

1. PER REF A, THE PURCHASE CARD APPROVING OFFICIAL IS NOT ABLE TO USE PCA FOR THE ONLINE CERTIFICATION OF THE FOLLOWING ACCOUNTS AND MONTHLY STATEMENTS BECAUSE OF CURRENT UNDERWAY STATUS.

[LIST ACCOUNT NUMBER AND STATEMENT DATE HERE].

2. RESPECTIVE CARDHOLDERS HAVE VERIFIED THEIR TRANSACTIONS AND ENTERED PURCHASE DESCRIPTIONS IN PCA. [NAME AND RANK OF APPROVING OFFICIAL] STATES THAT HE/SHE CERTIFIES THAT ALL TRANSACTIONS ON THE STATEMENT WERE PURCHASES MADE FOR THE BENEFIT OF THE COAST GUARD, THAT THEY WERE MADE IN ACCORDANCE WITH PROCUREMENT REGULATIONS AND THAT GOODS WERE RECEIVED. THE APPROVING OFFICIAL REQUESTS YOU MAKE THE CERTIFICATION ON THEIR BEHALF.

3. DOCUMENTATION IN SUPPORT OF TRANSACTIONS IDENTIFIED FOR AUDIT WITHIN PCA WILL BE PROVIDED AS SOON AS IMAGES CAN BE EMAILED AND/OR PAPER COPIES CAN BE

FAX'D/MAILED.

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g. The cardholder verification and approving official certification process should always be completed within 14 days of the statement date. This process should never be delayed because charges are being disputed or investigated. In PCA cardholders should annotate in the "Purchase Description" field if a charge is being disputed with the vendor or with the bank or if it is being investigated at the unit. If submitting a hard copy statement, annotate on the statement which charges are being disputed/questioned before signing it.

h. Audit Sample and Unaudited Items – Details report

(1) As we receive the daily transaction files from US Bank, CBS selects all transactions \$5000 and greater and a random sample percentage below \$5000 and these are the transactions the cardholder will see flagged for audit in PCA. Transactions with a questionable Merchant Category Code (MCC) are manually selected throughout the statement period and the transactions are usually visible in

PCA before we can make the selections. This is why transactions selected for audit based on the MCC will not be flagged in PCA. If the cardholder has entered a complete description in PCA for a transaction that is selected for audit based on the MCC, we can often remove the transaction from the unaudited items report without having to request additional information. If the description in PCA is not complete or the transaction appears to be split or unauthorized, we will need additional information.

(2). Under the Approving Official menu in PCA, there is an Unaudited Items-Details report that lists all unaudited transactions for statement periods that are complete. In the column of this report titled "Audit Type" you will see an "A" for transactions selected for audit by CBS and an "M" for those selected manually based on the MCC. Approving officials should query this report regularly and advise cardholders to submit required documentation and/or additional information. In the field of the report titled "Cmt" (for Comments), you will see comments entered by FINCEN audit team members indicating what additional information they need in order to remove that transaction from the Unaudited Items-Details report. If there is an "M" in the "Audit Type" column and the comment in the "Cmt" column is "No documents received", you do not need to submit documentation at that time. If that transaction stays on the report but the comment changes, please provide the necessary documentation/information. If you submit documentation, please allow ample time for the transaction to be worked and removed from the report before contacting your FINCEN audit POC to see why it has not cleared. Do not fax documentation a second time until you have contacted your FINCEN audit poc.

i. OTHER INFORMATION CONCERNING THE GOVERNMENT PURCHASE CARD

(1) There are two embossed lines on a credit card. The first line is for the cardholder's name and will reflect what the OPC enters into CARE in the name fields under the Cardholder Information tab. The second line will reflect information entered into CARE in the Organization Name field under the Organizational Information tab. This field can be used for the Coast Guards tax-exempt identification number, "USCG B239641", if desired. If the cardholder desires to place other information on the second line to make the card more readily identifiable, then this information should be provided to their servicing OPC. The OPC will enter this information into the Account Setup module in CARE. Both embossed lines have a maximum length of 25 characters.

(2) Fiscal Year Chargeable: Government Purchase card purchases can be made through 30 September of each FY. Transactions (purchases) are properly chargeable to the appropriate FY funds based on the order date. However, the vendor's billing date, forwarded electronically to the FINCEN from the Government Purchase card contractor, is used to create the document number and assign the line of accounting. This date may not coincide with the actual fiscal year that the items were ordered.

(3) Crossover of fiscal years transaction errors: The FINCEN will adjust PES transactions back to the prior fiscal year if the order date is on or before 30 September. The FINCEN will make PES adjustments due to vendor transaction date discrepancies regardless of dollar amount. In these cases, a PES error will need to be submitted electronically to FINCEN (OGP) via FPD indicating the over the counter date or the actual order date. A copy of the monthly statement printed from the "Print a Statement" option in PCA or the hardcopy statement from US Bank and supporting receipt, packing slip, etc., with the individual line items

highlighted must be included. If vendor documentation is not available, a copy of the CG-5623 Order Log indicating the order date will be accepted. Supporting documentation should either be faxed (757-366-6526) or mailed to FINCEN (OGP) on the same day the PES error is transmitted. In lieu of faxing in hard copy documentation to the PES Error Department, units now have the option of providing their document number (32 document type/Purchase Reference Number) in the PES error description. This 32-document number must exist in FPD under the CC purchase module (not the miscellaneous module). If this number is included in the unit's PES Error description when they submit their PES error via FPD, then FINCEN (OGP) can obtain the supporting documentation (Purchase Date/Order Date) to support adjustments. The Purchase Date/Order Date must indicate that the purchase occurred on or before 30 September for documents to be moved to a prior fiscal year. Changes in the fiscal year chargeable cannot be made via PCA.

(4) Cable TV invoices often cause problems because Government Purchase card advance payments are not authorized and some cable companies bill in advance. Payment of a cable TV invoice should only be made using the Government Purchase card if the company bills in arrears.

(5) Credit card transactions are exempt from taxes. The tax-exempt number for the Coast Guard is B239641. If charged sales tax, cardholders are required to dispute sales tax amounts with the merchants. Tax charges cannot be disputed with US Bank. Cardholders should verify that amounts disputed are credited to their account. The 9-digit Federal Tax ID number is 54-6010204.

(6) Emergency situations have necessitated quick acquisition of Government Purchase cards so purchasing could start and ensure the correct line of accounting would be charged. There are 2 basic alternatives to acquiring cards for these situations. The first alternative is to contact FIN-DG-Purchasecard@fincen.uscg.mil and have the accounting line associated with one of your existing cards changed to the new accounting line for tracking the cost of the emergency. It is recommended you choose cards that have never been used or cards that have not been used since the last billing cycle to avoid charges to the wrong Program Element Status (PES) report. The second alternative is to have your servicing OPC call U S Bank customer service and explain the need to issue the card and to have it mailed via overnight express mail service.

(7) Multi-user cards are not supported by US Bank.

(8) The Government Purchase card, like a purchase order, can be used to pay for Memberships in private and professional organizations. Memberships must be made in the name of the USCG (not an individual or individual title). Memberships must be approved at the appropriate level. See the Financial Resource Management Manual, COMDTINST M7100.3B for more information concerning who must approve memberships. Copies of approvals must be submitted to the FINCEN with the monthly statement.

(9) The Government Purchase card may be used for payment of service/maintenance agreements. Contracting activities electing to use their purchase cards to pay for supplies/services received under service/maintenance agreements must adhere to the following procedures:

(a) Service/Maintenance agreements (CG-5398/OF-347) must be signed by contracting officers. Contracting officers shall ensure that all required Federal Acquisition Regulation (FAR) clauses and provisions are incorporated into the document, including appropriate Service Contract Act clauses and any applicable wage determination from the Department of Labor. The document shall be completed as follows: (1) Block 3, leave blank, (2) Block 4, insert 32, Fiscal Year, Region, Program Element and sequential number (e.g.,32066PE020) to indicate credit card charge, (3) Block 9, do not include any accounting data, (4) Block 17, insert the words, "Billing to be monthly in arrears. Payment will be made using the Government Purchase card and (5) Block 21, insert the unit address of the cardholder. Do not use the FINCEN address. Do not mail copies of the agreement to the FINCEN. Use the Government Purchase card payment procedures only when vendors agree to bill monthly in arrears. These procedures will ensure that if a copy of an agreement is inadvertently mailed to the FINCEN that it will not be entered into the accounting system. Payments for these agreements will show on the PES report as direct charges and as document type 32 vice document type 23.

(b) After receipt of the monthly invoice, cardholders can utilize their Government Purchase card over the counter or provide the credit card number over the phone in accordance with local contracting procedures. Under no circumstances should specific information from the credit card (i.e., credit card account number) be placed on the service/maintenance agreement.

(c) Cardholders shall attach the account summary page of cellular telephone invoices to monthly statements submitted to the FINCEN. If you use the Order Log or PCA, you need to enter period of service you are paying for as part of the description. For personal calls, reimbursement must be collected from the appropriate personnel for the cost of the calls plus additional 3% excise tax. Reimbursement must be made payable to the U.S. Coast Guard and submitted to the following address along with a copy of the statement indicating the charge: U. S. Coast Guard, ART/OTHERS, P. O. Box 403391, Atlanta, GA 30384-3991. Phone calls to 1-900 numbers are always personal and not official.

(d) Cardholders shall not charge payment for supplies/services until the end of the month for which the supplies/services were received. Advance payments to vendors are not authorized and may result in delayed or stopped payments to the vendors, or cancellation of cardholder privileges for service/maintenance agreements transactions. Cardholders shall attach invoices for all maintenance agreements to monthly statements submitted to the FINCEN.

(e) Modifications to Service/Maintenance agreement (SF-30) must include the following: (1) Block 1, leave blank, (2) Block 4, insert 32, Fiscal Year, Region, Program Element, and sequential number to indicate credit card charge, (3) Block 5, leave blank, (4) Block 12, do not include any accounting data, and (5) Block 14, insert the words, "Billing to be monthly in arrears. Payment will be made using the Government Purchase card." Do not send copies of the modifications to the FINCEN.

(f) Any existing maintenance agreement under document type 23 that does not include the provisions of this message must be cancelled and reissued if the contracting activity plans to use the above outlined procedures. Cancellation copy must be submitted to FINCEN.

(10) Units electing to use their Government Purchase card for payment of non-cellular telephone services must ensure that:

(a) The phone company will accept the Government Purchase card.

Note: The object class for telephones is 2335. See paragraph 5 under this document type.

(b) 1-900 calls are never considered official business; therefore a 1-900 block must be in place. (This includes those 1-800 numbers that convert to a charge number).

(c) The phone company must change the billing address so the invoice will go to the unit instead of the Finance Center.

(d) The invoice must be billed monthly in arrears.

(e) Contact the Finance Center, (OPC) to ensure the Recurring Charge Master is removed from WINS. This will eliminate the possibility of duplicate payments.

(f) A copy of the billing summary page of the phone bill must be attached to the Government Purchase card monthly statement. When Order Log or PCA is used, enter period of service as part of the description.

(g) For personal calls, reimbursement must be collected from the appropriate personnel for the cost of the calls plus additional 3% excise tax. Reimbursement must be made payable to the U.S. Coast Guard and submitted to the following address along with a copy of the statement indicating the charge: U. S. Coast Guard, ART/OTHERS, P. O. Box 403391, Atlanta, GA 30384-3991. Phone calls to 1-900 numbers are always personal and not official.

(h) Remittances for personal calls should contain the line of accounting and the last 4 digits of the Government Purchase card number where the credit is to be applied. FINCEN will assign a document number to this credit as follows:

DOCUMENT TYPE	FY FUNDED	PHONE	MONTH	LAST 4 DIGITS OF CARD NUMBER
32	04	PHO	06	1234

(11) The Government Purchase Card or convenience checks may be used for payment of supplies or services that would otherwise be procured using a Blanket Purchase Agreement (BPA). It is not necessary to prepare a BPA when payment is made by the Government Purchase card. If a unit does prepare a BPA and pays by Government Purchase card, copies of the agreement should not be mailed to the FINCEN. Payment made by the bank will be document type 32

9.i. (11) cont.

instead of document type 26 or document type 38. The format for the document number will be same as in paragraph 4 of this section.

After receipt of the monthly invoice, cardholders can utilize their Government Purchase cards or convenience checks over the counter or provide the credit card number over the phone in accordance with local contracting procedures. Government Purchase cards may be used for payment on BPAs with Call Limits of up to the simplified acquisition threshold of \$100,000 or less. Convenience checks may only be used for payment on BPAs with Call Limits within the micro purchase threshold of \$3,000 or less or \$2,000 or less for construction orders.

DO NOT send copies of BPAs that are established for payment by Government Purchase cards or convenience checks to the FINCEN.

DO NOT send copies of orders or invoices placed and/or received against such BPAs. This will eliminate the risk of double billing/double payment.

(12) Consult the Federal Supply Schedule for other financial information. At the minimum, cardholders and approving officials, in addition to the above, must know the following program requirements:

(a) Safekeeping of credit cards and their numbers: Limit unauthorized access of the Government Purchase cards in your possession. Cards and convenience checks should be safeguarded with appropriate security measures in accordance with good business practices.

(a) Copies of Charges, Credits, and Statements: A copy of the statement printed from the "Print Statement" option in PCA **after approving official certification** and all accountable documentation as described in 9.d.(2) should be kept in the unit's files and be available for item returns, disputed items and audit purposes for a period of 3 years. If using hard copy, a copy of the hardcopy statement complete with cardholder and approving official signatures and all accountable documentation as described in 9.d.(2) should be kept in the unit's files and be available for item returns, disputed items and audit purposes for a period of 3 years.

(c) Cost Accounting: Cardholders and approving officials should make any necessary changes to the Program Element, Cost Center and/or Object Class for any Government Purchase card transaction via PCA on FINCEN's web site at https://cgweb.fincen.uscg.mil/pca_home.htm. This will not change the line of accounting associated with the Government Purchase card. Per ALCGFINANCE 001/05, effective 1 April 2005, all units must use PCA to correct all document type 32 purchase card errors when changing the Program Element, Cost Center and/or Object Class. Any PES errors for these changes received after 1 April 2005 will be returned to the sending unit with a notification to correct them in PCA.

(d) Nonexpendable Property Purchase: Nonexpendable items purchased with a Government Purchase card must be brought to the attention of the property custodian or property officer.

(e) Lost/Stolen Cards: Cardholders must report lost or stolen cards to U S Bank Customer Service at 1-888-994-6722 (domestic toll-free) or 1-701-461-2232 (collect). A replacement card with a new account number will be sent to the cardholder within 24 - 48 hours and will be sent regular mail unless requested otherwise. Cards reported lost or stolen are immediately blocked from accepting additional charges unless they have been previously authorized. Any unauthorized charges must be disputed.

(f) Cardholder and Approving Official Account Setup and Maintenance: Cardholder and Approving Official accounts are established by the servicing OPC in the Account Maintenance module of CARE. Approving Official accounts are referred to as Managing Accounts in CARE.. OPCs should provide new account numbers and the associated accounting line to the FINCEN via e-mail to FIN-DG-Purchasecard@fincen.uscg.mil Changes to any of the cardholder or approving official information on an existing account must be made by the servicing OPC in the Account Maintenance module of **AoL**. Accounting line changes need only be reported to the FINCEN.

(g) Improper purchases: If an improper purchase is made using the purchase card and reimbursement is to be made do not send a remittance directly to U S Bank. Annotate the statement indicating that an improper purchase was made and identify which purchase was improper. A copy of the annotated statement and a cashiers check or money order made out to the U.S. Coast Guard should be mailed to:

U.S. Coast Guard
ART/OTHERS
P.O. Box 403391
Atlanta, GA 30384-3991

10. Sample Forms: See Figures 12D-54, 12D-54a and 12D-54b.

11. PES Report:

DOCUMENT ID	TRANS CODE	BATCH NUMBER	COST CENTER	OBJ CLASS	COMMIT	UNDELIVERED ORDERS	ACCRUED EXPEND	EXPEND
32071234B1230012	189	07035FQR2	12345	2674	0.00	0.00	0.00	50.00

12. References:

- a. COMDTINST M4200.13 Series, Simplified Acquisition Procedures Handbook.
- b. COMDTINST M7100.3 Series, Financial Resource Management Manual
- c. U S Bank CARE Manuals are available at <https://wbt.care.usbank.com>.



usbank
Five Star Service Guaranteed

CARDHOLDER STATEMENT OF ACCOUNT

Cardholder Number
4716-4000-0011-0001


 MICHAEL THORN M00010
 B239641
 USCGC GALVESTON
 1 FERRY RD
 GALVESTON TX 77550-3185

4716400000110001 000000000

MESSAGES:

ACCOUNTING CODE: 2/3/401/132/30/0/NB/12110/2673

<p>CUSTOMER SERVICE CALL TOLL FREE 1-888-99-IMPAC (1-888-994-6722)</p>	<p>CARDHOLDER NUMBER 4716-4000-0011-0001</p>	<p style="text-align: center;">ACCOUNT SUMMARY</p>	
	<p style="text-align: center;">STATEMENT DATE 12/12/03</p>	Purchases and Other Charges	1,600.02
		Checks	0.00
		Check Fee	0.00
		Credits	59.88
<p style="text-align: center;">BILLING OFFICE ACCOUNT NUMBER 4716-4045-5552-5552</p> <p style="text-align: center;">BILLING OFFICE CONTACT AND ADDRESS</p> <p style="text-align: center;">USCGC GALVESTON PO BOX 1942 GALVESTON , TX 77553</p>		STATEMENT TOTAL	1,540.14
		Total Balance in Dispute	0.00
		30 Day Credit Limit	30,000.00

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Figure 12D-54 Sample Statement from U S Bank

IMPAC ORDER LOG

CARDHOLDER NAME _____ CARD NUMBER _____
 MONTH OF _____ 19 _____ PAGE _____ OF _____

Purchase Date Receipt Date	Vendor Information Name, City, State, Phone	Purchase Amt Freight Amt*	Detailed Item Description	Unit Document Number	Optional (Use)
P/D	Name City, St Phone	P/A			
R/D	Name City, St Phone	F/A			
P/D	Name City, St Phone	P/A			
R/D	Name City, St Phone	F/A			
P/D	Name City, St Phone	P/A			
R/D	Name City, St Phone	F/A			
P/D	Name City, St Phone	P/A			
R/D	Name City, St Phone	F/A			
P/D	Name City, St Phone	P/A			
R/D	Name City, St Phone	F/A			
P/D	Name City, St Phone	P/A			
R/D	Name City, St Phone	F/A			
P/D	Name City, St Phone	P/A			
R/D	Name City, St Phone	F/A			
P/D	Name City, St Phone	P/A			
R/D	Name City, St Phone	F/A			

*Documentation for freight over \$100 must be provided

I certify this to be a true representation of the documentation kept by this unit in support of the charges for the cardholder number and date indicated above. Approving Official Signature: _____

Figure 12D-54a Sample Order Log

USCG Finance Center Purchase Card Application

[Main Menu] [Approving Official Menu] [Cardholder Menu][PCA Help Desk][Log Out]

User: CBURROUGHS - Approving Official Access

Purchase Card Statement

Press the Print Button on your web browser to print this statement.

RICHARD RICHES 000011111

Statement Date: 03/12/04

Statement Total: \$9,909.32

System Date: 03/17/04

Audit	AO Cert	Vendor	Trans Date	Amount	MCC	Accounting	Doc ID
Yes	Yes	LYNX AIR INTERNATIONAL	03/02/04	\$3,630.00	4214	2/3/401/132/30/0/M7/79510/2696	32041319B0620001
	Yes	LYNX AIR INTERNATIONAL	03/04/04	\$227.50	4214	2/3/401/132/30/0/M7/79510/2696	32041319B0640001
	Yes	LYNX AIR INTERNATIONAL	03/04/04	\$1,540.00	4214	2/3/401/132/30/0/M7/79510/2696	32041319B0640002
Yes	Yes	GSA/CUST SUPPLY CTR 96	03/10/04	\$4,504.32	9399	2/3/401/132/30/0/M7/79510/2696	32041319B0700001
	Yes	LYNX AIR INTERNATIONAL	03/10/04	\$7.50	4214	2/3/401/132/30/0/M7/79510/2696	32041319B0700002

Records 1 to 5 of 5

- **Return Links**
- [Top Level](#)

Send your questions and problems to the PCA Help Desk

[USCG Home Page](#)

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Send mail regarding questions or comments about this web site to: [Fincen Webmaster](#)

Contact the Accessibility Coordinator for comments and inquiries about accessibility for persons with disabilities.

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Figure 12D-54b Sample PCA Statement

FINCEN PURCHASE CARD AUDIT DOCUMENTATION SUBMISSION COVER SHEET/CHECKLIST

Last 10 Digits Of Purchase Card Account Number

Statement Period (YY/MM)

Copy of Printed Purchase Card Statement from PCA

Itemized Invoice:
(No Packing Lists/Slips, Quotes or Estimates in lieu of Itemized Invoice)

GSA Orders – GSA Advantage Confirmation Page

Cell phone bill, summary page only

Sales Tax *(Credit from vendor, if applicable)*

Copy of PR *(If FY Change or for additional descriptive information)*

Copy of Carrier's Freight/Shipping Invoice *(If freight exceeds \$100.00)*

Memo in lieu of Invoice *(See FINCEN SOP Chap.12, Sec. D)*

Applicable Authorizations Required:

COCO Authorization *(membership, fuel, food, etc.)*

Bottled Water Authorization

GPO Waiver *(required prior to printing)*

Other: _____

Please fax documentation to 757-523-6719 or scan and e-mail as an attachment to FIN-SMB-PCardStatements@uscg.mil

NOTE: DO NOT SEND AUDIT DOCUMENTATION TO PERSONAL E-MAIL BOXES.

If you do not have access to a fax machine or scanner and e-mail, send hard copies to:

Mailing Address:
USCG Finance Center
Purchase Card Team
PO Box 4107
Chesapeake, VA 23327-4107

DHL, FedEx
USCG Finance Center (FI)
ATTN: P-Card Audit Team
1430 A Kristina Way
Chesapeake, VA 23326